

Maine Revised Statutes
Title 36: TAXATION
Chapter 115: UNORGANIZED TERRITORY
EDUCATIONAL AND SERVICES TAX

§1602. ANNUAL TAX

1. Annual levy of tax. A tax, to be known as the Unorganized Territory Educational and Services Tax, shall be levied each year upon all nonexempt real and personal property located in the Unorganized Territory Tax District on April 1st of each year. The State Tax Assessor shall fix the status of all taxpayers and of all such property as of that date.

[1977, c. 698, §8 (NEW) .]

2. Computation and determination of tax. The tax shall be computed and apportioned on the basis of the State Tax Assessor's determination of the value of that property.

[1977, c. 698, §8 (NEW) .]

3. Determination of original tax. The State Tax Assessor shall determine the amount of tax due from each taxpayer. The State Tax Assessor shall notify each taxpayer in writing, not later than August 1st annually.

[1989, c. 508, §11 (AMD) .]

4. Establishment of mill rate.

A. The State Tax Assessor shall establish a separate mill rate for each county, which is calculated to raise the amount certified by the Legislature as the cost of county-provided services in the unorganized territory. [1983, c. 471, §16 (NEW).]

B. The State Tax Assessor shall establish a district-wide mill rate calculated to raise the cost of all other portions of the municipal cost component certified by the Legislature. [2007, c. 541, Pt. F, §3 (AMD) .]

C. The rates calculated under paragraphs A and B shall be added and rounded to the next highest 1/4 of a mill to determine the mill rate for the municipal cost component which will be assessed against the taxable property in each county. [1983, c. 471, §16 (NEW) .]

[2007, c. 541, Pt. F, §3 (AMD) .]

SECTION HISTORY

1977, c. 698, §8 (NEW). 1981, c. 364, §24 (AMD). 1983, c. 471, §16 (AMD). 1985, c. 458, §1 (AMD). 1989, c. 508, §11 (AMD). 1989, c. 881, §1 (AMD). 1991, c. 622, §T1 (AMD). 2007, c. 541, Pt. F, §3 (AMD).

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